

**453A.34 Restrictions on injunction.**

Any person who shall invoke the power and remedies of injunction against the department to restrain or enjoin the department from enforcement of the collection of the tax levied herein upon any grounds for which an injunction may be issued shall file such proceedings in a court of competent jurisdiction in Polk county, and venue for such injunction is hereby declared to be in Polk county.

[C39, §1556.29; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.34]

C93, §453A.34